

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No.203 of 2015 (A)

PETITIONER:

**MADHAVARAJA CLUB,18/792,
ENGLISH CHURCH ROAD,
NEAR INCOME TAX OFFICE,
PALAKKAD,REPRESENTED BY ITS SECRETARY,
C.PRADEEP KLUMAR MENON.**

**BY ADVS.SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMSUDHEEN**

RESPONDENTS:

- 1. COMMERCIAL TAX OFFICER,1ST CIRCLE,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
PALAKKAD-678 001.**

BY SENIOR GOVT. PLEADER SMT.SHOBA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.203 of 2015 (A)

APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
RESPONDENT FOR THE YEAR 2012-13 DTD.25.11.2014.**

**EXT.P2:TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 1ST
RESPONDENT FOR THE YEAR 2013-14 DTD.25.11.2014.**

**EXT.P3:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2012-13 DTD.15.12.2014.**

**EXT.P4:TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT FOR THE YEAR 2013-14 DTD.17.12.2014.**

**EXT.P5:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2012-13 DTD.17.12.2014.**

**EXT.P6:TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR THE YEAR 2013-14 DTD.17.12.2014.**

**EXT.P7:TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY 1ST
RESPONDENT FOR THE YEARS 2012-13, DTD.28.11.2014.**

**EXT.P8:TRUE COPY OF THE DEMAND NOTICE IN FORM NO.12 ISSUED BY 1ST
RESPONDENT FOR THE YEARS 2013-14, DTD.28.11.2014.**

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No. 203 of 2015 (A)

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Dated this the 6th day of January, 2015

JUDGMENT

Against Exts.P1 and P2 Assessment orders, petitioner preferred Exts.P3 & P4 appeals before the second respondent. Along with the appeals, the petitioner had also preferred Exts.P5 & P6 stay petitions. It is the case of the petitioner that even before the consideration of the stay petition by the second respondent, recovery steps have been initiated against him through Exts.P7 & P8 demand notices, for recovery of the amounts confirmed in the assessment order.

2.Heard the learned counsel appearing for petitioner and the learned Government Pleader for the respondents.

3.On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the second respondent to consider and pass orders on Exts.P5 & P6 stay petitions, preferred by the petitioner before him,

within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the second respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Exts.P7 & P8 demand notices shall be kept in abeyance till such time as the second respondent passes orders, as directed, in the stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR,
JUDGE

AMV/06/01/